IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE S.SIRI JAGAN

TUESDAY, THE 21ST AUGUST 2007 / 30TH SRAVANA 1929

WP(C).No. 15613 of 2006(H)

PETITIONER:

M/S. KAIRALI FOOD PRODUCTS,
12/329, HALWA BAZAR, CALICUT,
REPRESENTED BY ITS PROPRIETOR, P. ANDI.

BY ADV. SRI.T.G.RAJENDRAN

RESPONDENTS:

---

1. STATE OF KERALA, REP. BY THE SECRETARY
DEPARTMENT OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

2. THE DISTRICT COLLECTOR, KANNUR.

3. THE INTELLIGENCE OFFICER,
(INVESTIGATION BRANCH), OFFICE OF THE
INSPECTING AST.COMMISSIONSER (INT)
COMMERCIAL TAXES, KANNUR.

BY GOVERNMENT PLEADER SRI. MATHEW GEORGE VADAKKEL.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 21/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1: TRUE COPY OF THE CERTIFICATE OF REGISTRATION UNDER THE CENTRAL SALES TAX ACT.

EXT.P2: TRUE COPY OF THE CERTIFICATE OF REGISTRATION UNDER KERALA VALUE ADDED TAX ACT.

EXT.P3: TRUE COPY OF THE NOTIFICATION ISSUED BY THE UNDER SECRETARY TO GOVERNMENT OF INDIA.

EXT.P4: TRUE COPY OF THE NOTICE ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DATED 8.6.2006.

EXT.P5: TRUE COPY OF THE DELIVERY NOTE.

EXT.P6: TRUE COPY OF THE PETITIONER FILED BY THE PETITIOENR BEFORE THE 2ND RESPONDENT DATED 12.6.2006.

EXT.P7: TRUE COPY OF THE BILLS.

TRUE COPY

PA TO JUDGE.

S. SIRI JAGAN, J.

W.P.(C)NO.15613 OF 2006

DATED THIS THE 21st DAY OF AUGUST, 2007

JUDGMENT

The petitioner filed this writ petition at a time when the wheat was seized from the petitioner for violation of the provisions of the Essential Commodities Act. Now the learned counsel for the petitioner submits that since the respondents have filed a counter affidavit stating that the seizure was followed by orders of confiscation, the petitioner may be permitted to challenge that order appropriately.

Accordingly, this writ petition is closed without prejudice to the right of the petitioner to challenge the confiscation order passed subsequently appropriately.

S. SIRI JAGAN, JUDGE

Acd